


Wisconsin Distributor's Tobacco Products Tax Return

Read the instructions on the reverse side before completing this return.

Mail your return with payment to:
Wis. Department of Revenue
Box 93640
Milwaukee WI 53293-0640

Questions or need more forms?

Call (608) 266-8970
E-mail: excise@revenue.wi.gov
Website: www.revenue.wi.gov

Wisconsin Permit Number 	
Legal Name	Month and Year (MM YYYY)
DBA	Federal Employer ID Number
Address	PERMIT CANCELLATION <input type="checkbox"/> Cancel my permit effective
City, State, Zip	(MM DD YYYY)

Check if there was a change to: ☐ Name ☐ Address ☐ Business entity (FEIN)

SECTION 1 – All Tobacco Products Tax (excluding moist snuff and cigars)

- | | | | |
|---|---|---|-------|
| 1 | Total untaxed purchases (Form TT-101, line 22) | 1 | _____ |
| 2 | Credit for exempt organizations / returned merchandise / short shipments (Form TT-102, line 16) | 2 | _____ |
| 3 | Sales to other states (Form TT-103, line 22) | 3 | _____ |
| 4 | Net untaxed tobacco products purchased (line 1 minus lines 2 and 3) | 4 | _____ |
| 5 | Tobacco products tax rate | 5 | 50% |
| 6 | Tobacco products tax (multiply line 4 by line 5) | 6 | _____ |

SECTION 2 – Moist Snuff Tax

- | | | | |
|----|--|----|---------|
| 7 | Total weight in ounces of untaxed moist snuff purchased (Form TT-101M, line 22) | 7 | _____ |
| 8 | Credit for exempt organizations / returned merchandise / short shipments (Form TT-102M, line 19) | 8 | _____ |
| 9 | Sales to other states (Form TT-103M, line 22) | 9 | _____ |
| 10 | Net untaxed moist snuff ounces purchased (line 7 minus lines 8 and 9) | 10 | _____ |
| 11 | Moist snuff tax rate per ounce | 11 | \$ 1.31 |
| 12 | Moist snuff tax (multiply line 10 by line 11) | 12 | _____ |

SECTION 3 – Cigar Tax

- | | | | |
|----|--|----|-------|
| 13 | Tax on cigars purchased (Form TT-101C, line 20) | 13 | _____ |
| 14 | Tax credit for exempt organizations / returned merchandise / short shipments (Form TT-102C, line 13) | 14 | _____ |
| 15 | Tax credit for sales to other states (Form TT-103C, line 20) | 15 | _____ |
| 16 | Net cigar tax (line 13 minus lines 14 and 15) | 16 | _____ |

SECTION 4 – Tax Reconciliation

- | | | | |
|----|---|----|-------|
| 17 | Total tobacco products, moist snuff, and cigar tax due / refund (add lines 6, 12, and 16) | 17 | _____ |
| 18 | Less bad debt tobacco products tax deduction (Form TT-117, column G, line 13) | 18 | _____ |
| 19 | Add bad debt tobacco products tax repayment (attach schedule and explanation) | 19 | _____ |
| 20 | TOTAL AMOUNT DUE / (REFUND DUE) (line 17 minus line 18 plus line 19) | 20 | _____ |

Check box if paying by electronic funds transfer (EFT) ☐

- | | | | |
|----|--|----|-------|
| 21 | Enter your total purchases of TAX-PAID tobacco products (information only) | 21 | _____ |
|----|--|----|-------|

DECLARATION I declare under penalties of law that I have examined this return and all attachments and to the best of my knowledge and belief, it is true, correct and complete.

Signature of permittee (or authorized agent)	Preparer's name (print or type)	Preparer's phone number	Date
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INSTRUCTIONS

WHO MUST FILE THIS RETURN

All Wisconsin tobacco products distributors must complete this return each month and file it with the department. A return must be filed even if you do not have any transactions during a month. In this instance, simply indicate "no transactions" on your return and send it to the department.

WISCONSIN TOBACCO PRODUCTS TAX RATE

The tobacco products tax rate is 50% of the manufacturer's established list price prior to any reductions for volume or other discounts on all tobacco products except moist snuff and a cigar maximum tax of \$0.50 per cigar. The tax on tobacco products imported from another country is 50% of the amount obtained by adding the manufacturer's list price to the federal tax, duties and transportation costs to the United States on all tobacco products except moist snuff and a cigar maximum tax of \$0.50 per cigar. The tobacco products tax is not imposed on nontobacco items (for example, papers, pipes or lighters) or cigarettes. The moist snuff rate is \$1.31 per ounce. The tobacco tax on cigars is the lower of either:

1. 50% of the manufacturer's established list price to distributors (prior to any reduction for volume or discount); OR
2. \$0.50 per single cigar.

DUE DATE

Your return is due 15 days after the close of the month. To be timely filed, a return must be postmarked by a United States Post Office on or before its due date and received by the department within 5 days of the due date.

LATE-FILED RETURNS

Returns which are not timely filed are subject to the following statutory charges:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until date of payment.
3. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

RECORD KEEPING

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept at the permit location in a place and manner easily accessible for review by department representatives.

ASSISTANCE AND FORMS

Information, forms and assistance are available at our Madison office:

2135 Rimrock Road
Madison WI 53713 (608) 266-8970

or write to: Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
FAX (608) 261-7049
E-mail: excise@revenue.wi.gov

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (e.g., Form TT-100). Forms are also available on the website below.

INTERNET ADDRESS

You can access the department's website 24 hours a day, seven days a week, at www.revenue.wi.gov.

From this website, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- E-mail us comments or request help

NAME/ADDRESS/OWNERSHIP CHANGES

Immediately notify the department in writing when your business undergoes any change to its name, address or ownership.

PERMIT CANCELLATION

If you discontinued or sold your business during the month, check the Permit Cancellation box and note the effective date of cancellation. If you sold your business, please provide the name and address of the purchaser. You must file a return for the month during which you go out of business and report tobacco products transactions until you cease operations.

Permits are not transferable and must be returned to the department for cancellation. Attach your permit to your final return.

LINE INSTRUCTIONS

Line 1 Enter the grand total from Form TT-101, line 22.

Line 2 Enter the grand total from Form TT-102, line 16.

Line 3 Enter the grand total from Form TT-103, line 22.

Line 7 Enter the grand total from Form TT-101M, line 22.

Line 8 Enter the grand total from Form TT-102M, line 19.

Line 9 Enter the grand total from Form TT-103M, line 22.

Line 13 Enter the grand total from Form TT-101C, line 20.

Line 14 Enter the grand total from Form TT-102C, line 13.

Line 15 Enter the grand total from Form TT-103C, line 20.

Line 18 Enter the total value from Form TT-117, column G, line 13, that you wrote off as a bad debt deduction for tobacco products tax during the month.

Line 19 Enter the total value of all tobacco products tax attributable to prior bad debt deductions claimed for which you received repayment during the month. Attach a written explanation and copies of the corresponding Form TT-117(s) where the affected claim(s) was previously deducted.

TAX-PAID PURCHASES OF TOBACCO PRODUCTS

Line 21 Enter the total value of all tax-paid tobacco products you purchased during the month from Wisconsin suppliers holding a tobacco products permit issued by the Wisconsin Department of Revenue. It is not necessary to attach an itemized list of tax-paid purchases to your return, but you must keep a list in your records for review by department representatives.

INVOICE INFORMATION

Invoices of tax-paid tobacco products must show the tobacco products tax as a separate item or contain the statement "Wisconsin Tobacco Products Tax-Included Sale."

MAILING COMPLETED RETURN

Sign and date your return. Mail it along with supporting schedules and your payment (if paying by check) to the Wisconsin Department of Revenue by its due date. Send your return to the address appearing in the upper right corner on the front of this form.

Distributors with annual tobacco products tax liabilities of \$40,000 or more are required to pay by electronic funds transfer (EFT). Call (608) 264-9918 for information about paying taxes by EFT.